## Education Funding for Iowa Students Final FY 2004

FY 2004 Final	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b> Public Schools School for the Deaf Iowa Braille and Sight Saving School	1 2 2	487,021 101 31	\$1,070,225,463	\$2,197	\$1,776,745,931 \$8,120,310 \$4,543,016	\$3,648 \$80,399 \$146,549	\$5,846 \$80,399 \$146,549
Higher Education Community Colleges State Universities Private Colleges	3 4 5	73,263 50,280 15,976	19,610,211	\$268	\$136,127,396 \$497,647,648 \$45,200,787	\$1,858 \$9,898 \$2,829	\$2,126 \$9,898 \$2,829

Numbers may not total due to rounding.

## Notes:

1 Includes only property tax generated by the school aid formula and included in combined district cost. It is assumed shortfalls due to the 2.5% across-the-board reduction will be offset by property tax (Cash Reserve Levy). Property tax funding is overstated to the extent school districts cut expenditures rather than offset the reduction with property tax.

State funding includes General Fund amounts after the 2.5% across-the-board reduction and partial restoration of the reduction.

State Foundation Aid funding to the Department of Human Services is not included.

2 Enrollment includes all full-time campus students (lowa residents and nonresidents).

3 Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.

4 Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items).

A portion of tuition replacement was provided from other State funds, not the General Fund.

**5** Pupils include recipients of tuition grants as reported by the College Student Aid Commission.

Enrollment numbers at State universities and community colleges are total <u>*lowa*</u> degree credit students (headcount) from the lowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.